THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION Nos.7293, 9283 AND 9629 OF 2007

Dated 18-06-2007

W.P.No.7293 of 2007

Between:

M/s St.Joseph's Educational Society …Petitioner

And

The Commercial Tax Officer-II and
Another …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION Nos.7293, 9283 AND 9629 OF 2007

COMMON ORDER *(Per the Hon'ble Sri Justice Bilal Nazki):*

Heard learned counsel for the parties. Counters are filed.

The grievance of the petitioners in these writ petition is that they are running educational institutions and running hostels where they are providing food to the students and as such, they are neither dealers nor they are doing any business activity, hence, they are not assessable to Value Added Tax.

This question was considered by a Division Bench of this Court in its judgment, dated 09-04-2007, in Writ Petition No.1371 of 2005 and batch. In this judgment, this Court came to the conclusion that the main activity of the education institutions was imparting of education, and providing food to its students was ancillary or incidental to the main activity and the activity, which was an integral part of the main activity, could not be assessed to sales tax. We feel that the present controversy is squarely covered by the judgment of this Court in W.P.No.1371 of 2005 and batch.

In this view of the matter, following the judgment, dated 09-04-2007, in Writ Petition No.1371 of 2005 and batch, the writ petitions are allowed and the orders impugned are set aside.

No order as to costs.

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(Bilal Nazki, J)

Dated 18th June, 2007

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(S.Ananda Reddy, J)

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